



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

450 N Street
Sacramento
California 95814

RAMON J. HIRSIG
Executive Director

FOR IMMEDIATE RELEASE

NR# 37-G
Date: July 29, 2004
Contact: Sherilyn Larsen
Customer and Taxpayer Services Division
(916) 445-3192
Website: <http://www.boe.ca.gov>

**ASSESSMENT PRACTICES SURVEY REPORT RELEASED
FOR SAN BERNARDINO COUNTY**

The State Board of Equalization (BOE) today released an assessment practices survey report on San Bernardino County.

Once every five years, the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an *Assessment Practices Survey*, the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in San Bernardino County are being assessed properly and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides 12 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Develop uniform assessment standards for assessing California Land Conservation Act property.
- Revise the possessory interest assessment program by (1) appraising possessory interests only upon a change in ownership, and (2) assessing all taxable possessory interests.
- Audit the books and records of professions, trades, or businesses pursuant to Revenue and Taxation Code section 469.

The review focused on the quality of the 2002-2003 San Bernardino County assessment roll, which contained 755,104 assessments having a total enrolled value of \$94.36 billion.

###

Note: A copy of the San Bernardino County Assessment Practices Survey Report is available upon request or can be found on the BOE's website at www.boe.ca.gov.